

# *The Commonwealth of Massachusetts*

Filing Fee of \$5.00 Required

## ANNUAL RETURN

OF THE

WHITINSVILLE

WATER COMPANY

TO THE

## DEPARTMENT OF PUBLIC UTILITIES

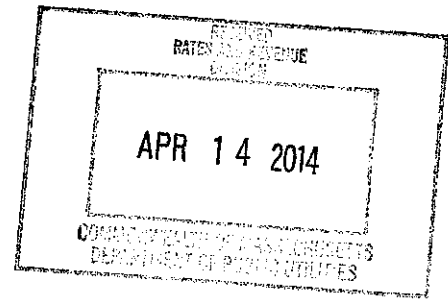
OF MASSACHUSETTS

### For the Year Ended December 31, 2013

Name of Officer to whom correspondence  
should be addressed regarding this report, Joseph R. Swigor

Official title: Manager; Office address: 44 Lake Street

Whitinsville zip code 01588



**GENERAL INFORMATION****PRINCIPAL AND SALARIED OFFICERS\***

Titles	Names	Addresses	Annual Salaries
President	David H. White	North Grafton, MA	\$12,000.00
Manager	Joseph R. Swigor	Jefferson, MA	\$95,166.00

**DIRECTORS\***

Names	Addresses	Fees Paid During Year
Craig E. Barnes	Braintree, MA	\$400.00
Robert F. Dore	Worcester, MA	---
David H. White	North Grafton, MA	\$400.00
Leonard H. White	Worcester, MA	\$400.00
Charles Thompson	Whitinsville, MA	\$400.00

\*By General Laws, Chapter 164, Section 83, the Return must contain a "List of names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors."

## GENERAL INFORMATION

1. Full corporate title company, Whitinsville Water Company Telephone No 508-234-7358.
2. Location of principal business office, 44 Lake Street, Whitinsville, MA 01588.
3. Date of organization, 10/21/52 4. Date of incorporation, 1/2/52.
5. Whether incorporated under general or special law, General Law.
6. If under special law, give chapter and year of act, \_\_\_\_\_.
7. Give chapter and year of any subsequent special legislation affecting the Company, \_\_\_\_\_.
8. Territory covered by charter rights, As shown on a map of the town of Northbridge filed with the Department of Public Utilities.
9. Capital stock authorized by charter, \$300,000.
10. Capital stock issued prior to August 1, 1914, \_\_\_\_\_.
11. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or the Department of Public Utilities since August 1, 1914, \_\_\_\_\_.  
shares of par value of \$ \_\_\_\_\_ each \$ \_\_\_\_\_.
12. If additional stock has been issued during the last fiscal period, give the date, amount and price thereof, the date or dates on which the same was paid in, and the number of shares so sold and the amounts realized: --D.P.U. No.  
January 2, 1954 - 3,000 shares of \$100.00 common stock was issued by the Whitinsville Water Company - none issued during last fiscal year.
13. Management Fees and Expenses during the Year \$12,000.00  
List all individuals, associations, corporations or concerns with whom the company has any contract or agreement, covering management or supervision of its affairs such as accounting, financing, engineering, construction purchasing, operation, etc. and show the total amount paid to each for the year
14. Date when Company first began to distribute and sell water, 1/2/54.
15. Total number of stockholders, six (6).
16. Number of stockholders resident in Massachusetts, four (4).
17. Amount of stock held in Massachusetts, number of shares, 3,000 amount, \$300,000.00.

**COMPARATIVE GENERAL BALANCE SHEET**

The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. All credit items hereunder should be in red ink.

Line No.	Balance at Beginning of Year (a)	Assets (b)	Balance at Close of year (c)	Net Change During Year Increase, (Decrease). (d)
1	\$*****	<b>INVESTMENTS</b>	\$*****	\$*****
2	15,326,058	101 - 113 Plant Investment (p.202)	15,333,142	7,085
3	1,569,180	114 - 119 General Equipment (p.202)	1,565,656	(3,524)
4	1,044,963	201 Unfinished Construction (p.202)	2029753	984,790
5	0	202 Miscellaneous Physical Property (p.203)	0	-
6	0	203 Other Investments (p.203)	0	-
7	17,940,200	Total Investments	18,928,551	988,350
8	\$*****	<b>CURRENT ASSETS</b>	\$*****	\$*****
9	2,513,663	204 Cash	2,592,792	79,129
10	321,290	205 Special Deposits	317,756	(3,533)
11	0	206 Notes Receivable	0	-
12	315,949	207 Accounts Receivable	330,296	14,347
13		208 Interest and Dividends Receivable	0	-
14	157,431	209 Materials and Supplies	146,175	(11,256)
15	0	210 Other Current Assets	0	-
16	3,308,332	Total Current Assets	3,387,020	78,687
17	\$*****	<b>RESERVE FUNDS</b>	\$*****	\$*****
18		211 Sinking Funds	0	
19		212 Insurance and Other Funds	0	
20	0	Total Reserve Funds	0	0
21	\$*****	<b>PREPAID ACCOUNTS</b>	\$*****	\$*****
22	-	213 Prepaid Insurance	0	-
23		214 Prepaid Interest	0	0
24	0	215 Other Prepayments	0	0
25	0	Total Prepaid Accounts	0	0
26	\$*****	<b>UNADJUSTED DEBITS</b>	\$*****	\$*****
27		216 Unamortized Dept Discount Exp. (p.203)	0	0
28		217 Property Abandoned	0	0
29	127,265	218 Other Unadjusted Debits (p.203)	109,311	(17,954)
30	127,265	Total Unadjusted Debts	109,311	(17,954)
31				
32	21,375,797	<b>GRAND TOTAL</b>	22,424,882	1,049,084

<b>COMPARATIVE GENERAL BALANCE SHEET</b>				
The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. All credit items hereunder should be in red ink.				
Line No.	Balance at Beginning of Year (a)	Assets (b)	Balance at Close of year (c)	Net Change During Year (Decrease). Increase, (d)
1	\$*****	<b>CAPITAL STOCK</b>	\$*****	\$*****
2	300,000	301 Common Stock (p.204)	300,000	-
3		302 Preferred A Stock (p.204)		-
4		303 Preferred B Stock (p.204)		-
5				-
6	300,000	Total Capital Stock	300,000	-
7				
8		304 Premium on Capital Stock		
9				
10	\$*****	<b>BONDS, COUPON AND LONG TERM NOTES</b>	\$*****	\$*****
11	0	305 Bonds (p.204)	0	0
12	0	306 Coupon and Long Term Notes (p.204)		0
13				
14	0	Total Bonds, Coupon and Long Term Notes	0	0
15	\$*****	<b>CURRENT LIABILITIES</b>	\$*****	\$*****
16	4,242,350	307 Notes Payable (p.205)	4,812,575	570,225
17	216,045	308 Accounts Payable	39,197	(176,848)
18		309 Consumers' Deposits		0
19		310 Matured Interest Unpaid		0
20		311 Dividends Declared		0
21		312 Other Current Liabilities		0
22	4,458,395	Total Current Liabilities	4,851,772	393,377
23	\$*****	<b>ACCRUED LIABILITIES</b>	\$*****	\$*****
24	784,672	313 Tax Liability	651,671	(133,001)
25		314 Interest Accrued		0
26	266,796	315 Other Accrued Liabilities	177,494	(89,301)
27	1,051,468	Total Accrued Liabilities	829,166	(222,302)
28	\$*****	<b>UNADJUSTED CREDITS</b>	\$*****	\$*****
29	0	316 Premium on Bonds (p.205)	-	0
30	0	317 Other Unadjusted Credits (p.205)	-	0
31	0	Total Unadjusted Credits	-	0
32	\$*****	<b>RESERVES</b>	\$*****	\$*****
33		318 Insurance and Casualty Reserve	-	0
34	4,140,237	319 Depreciation Reserve (p.204)	4,491,854	351,617
35	3,000	320 Other Reserves	3,000	0
36	4,143,237	Total Reserves	4,494,854	351,617
37	\$*****	<b>APPROPRIATED SURPLUS</b>	\$*****	\$*****
38	3,600	321 Sinking Funds Reserves	3,600	0
39	2,448,263	323 Contributions for Extensions	2,394,729	(53,534)
40		324 Surplus Invested in Plant	-	0
41	2,451,863	Total Appropriated Surplus	2,398,329	(53,534)
42	6,612,217	400 Profit and Loss Balance (p.301)	7,056,170	443,953
43	9,064,080	Total Corporate Surplus	9,454,499	390,419
44				
45	19,017,180	<b>GRAND TOTAL</b>	19,930,291	913,112

PLANT INVESTMENT ACCOUNTS

Show for all of plant, classified in accordance with the prescribed Uniform System of Accounts. Particulars called for by the column headings. Credits in column (d) for plant retired during the year should be fully explained in a footnote. Col. (e), "Adjustments made during the year," should be interpreted to mean modifications of entries made in prior accounting periods. When any adjusting entry is made in Col. (e), the credit to the account should be shown in red; in case the amount is transferred to some other account in the same schedule, the debit amount should appear in the same column in black.

When the whole or any part of "Unfinished Construction" is transferred to the Plant accounts, the amounts transferred should appear in Col. (e) in red and the amounts debited should appear in Col. (c) in black.

Line No.	NAME OF ACCOUNT (a)	Balance at Beginning of Year (b)	Additions During Year (c)	Plant Retired During Year (d)	Adjustments During Year (e)	Balance at Close of Year (f)
1	INTANGIBLE PROPERTY					
2	Organization					
3	Misc. Intangible Invest.					
4						
5	TANGIBLE PROPERTY					
6	Land	518,111				518,111
7	Structures	6,880,280				6,880,280
8	Pumping Plant Equipment	2,171,102				2,171,102
9	Misc. Pumping Plant Equip	69,140				69,140
10	Purification System	130,336				130,336
11	Trans'n and Dist'n Mains	4,598,819	448			4,599,267
12	Services	312,421	613			313,034
13	Consumers' Meters	388,293	6,024			394,316
14	Consumers Meter Installation	29,179				29,179
15	Hydrants	211,006				211,006
16	Fire Cist'ns, Basins, Fount'ns	5,434				5,434
17	Water Rights					0
18	Miscellaneous Expenditures	11,937				11,937
19	Total Plan Investment	15,326,058	7,085			15,333,142
20	GENERAL EQUIPMENT					
21	Office Equipment	341,689	0	6440.92		335,248
22	Shop Equipment	22,220				22,220
23	Stores Equipment	18,413				18,413
24	Transportation Equipment	746,783	0			746,783
25	Laboratory Equipment					0
26	Miscellaneous Equipment	440,075	2,916			442,992
27	Total General Equipment	1,569,180	2,916			1,565,656
28	Unfinished Construction	1,044,963	984,790			2,029,753
29	Total Cost of All Property	2,614,143	987,706			3,595,409
30	Assessed Value of Real Estate					
31	Assessed Value of Other Property					
32	Total Assessed Value	17,940,201	994,791			18,928,551

<b>Miscellaneous Physical Property</b>					
Give particulars of all investments of the respondent in physical property no devoted to utility operations					
Line No.	DESCRIPTION AND LOCATION OF MISCELLANEOUS PHYSICAL PROPERTY HELD AT END OF YEAR (a)	Book Value at end of year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for the Year (e)
1					
2					
3					
4					
5	TOTALS				

<b>OTHER INVESTMENTS</b>					
Give particulars of investments in stocks, bonds, etc., held by the respondent at end of year					
Line No.	DESCRIPTION OF SECURITY HELD BY RESPONDENT (a)	Amount (b)			
6					
7					
8					
9	TOTALS				

<b>UNAMORTIZED DEBT DISCOUNT AND EXPENSE</b>					
Give an analysis of the respondent's accodiscount and (or) expense on bonds, coupon, or short term notes. If the account represents only the expense incurred in connection with the issue, the word "Discount" should be erased. Entries in Col (d) should be consistant with the returns made on page 301, Schedules of Income and Profit and Loss.					
Line No.	NAME OF SECURITY (a)	Unextinguish ed Discount at Beginning of Year. (b)	Discount on Bonds, Et., Issued During Year. (c)	Discount Written off During Year (d)	Unextinguished Discount at Close of Year (e)
10					
11					
12					
13					
14					
15	TOTALS				

**OTHER UNADJUSTED DEBITS**

Give an analysis of the above-entitled account as of close of year, showing in detail each item or subaccount amounting to \$500 or more. Items less than \$500 may be combined in a single entry "Minor Items..... in number, each less than \$500," giving the number of items thus combined

Line No.	DESCRIPTION AND CHARACTER OF UNADJUSTED DEBITS (a)	Balance at beginning of Year (b)	Amount added During Year (c)	Amount written off During Year (d)	Balance at Close of Year (e)
16	218-R Deferred Rate Case Costs	83,424		0	83,424
17	218-9Z Accumulated Amortization - Rate Case	-30,741		11,566	-42,307
18	219-1 -Amortization Loan Closing Costs	44,538		-236	44,773
19	219-2-Accum Amort. Closing Costs-Mortgage	-742		2,191	-2,934
20	219-3-Deferred Financing-Const Period Interest	46,739			46,739
21	219-4-Accum Amort-Constr Period Interest	-17,138		4,674	-21,811
22	TOTALS	126,079	0	18,196	107,883





SUNDRY CURRENT LIABILITIES						
NOTES PAYABLE						
Line No.	Name of Creditor (a)	Date of Issue (b)	Date of Maturity (c)	How Secured (d)	Rate of Interest	Amount (f)
1	Peoples Bank	11/9/2012	11/9/2022	Collateral	3.74%	\$4,028,450
2	Peoples Bank	12/24/2013	12/24/2023	Collateral	4.82%	\$784,125
3						
4						
5						
6						
7						
8						
						\$4,812,575

**PREMIUM ON BONDS**

Give an analysis of the respondent's accounts covering premium on bonds or other evidence of indebtedness. Entries in Col (d) should be consistent with the returns made on page 301. Schedules of Income and Profit and Loss.

	Name of Security (a)	Unextinguished Premium at Beginning of Year (b)	Premium of Bonds Issued During Year (c)	Premium Written Off During Year (d)	Unextinguished Premium at End of Year (e)
9					
10					
11					
12					
TOTALS					

**OTHER UNADJUSTED CREDITS**

Give the names in Col (a) and indicate the character, in Col (b), of the several subaccounts which appear as "Other Unadjusted Credits". For items less than \$1,000, a single entry may be made under the caption "Minor accounts.....in number, each less than \$1,000, "stating the number.

	Name of Subaccount (a)	Character of Subaccount (b)	Amount (c)
13	Contributions in aid of construction		\$2,899,956
14			
15			
16			
17			
18			
TOTALS			\$2,899,956

**DEPRECIATION RESERVE**

Show below the amount credited during the year to Depreciation Reserve, and the amount charged to Depreciation Reserve on account of property retired. Also the balance in the account at the close of the year.

Line No.	(a)	Amount	(b)
1	Beginning Balance 12/31/10		4,140,237
2			
3			
4			
5			
6	TOTAL CREDITS DURING YEAR		351,617
7	TOTAL DEBITS DURING YEAR (ASSET DISPOSITION)		-
8			
9			
10			
11			
12	NET CHARGES DURING YEAR		351,617
13	Balance December 31, 2013		4,491,854

**BASES OF DEPRECIATION CHARGES**

Give in detail the rule and rates by which the respondent determined the amount charged to operating expenses and other accounts, and credited to Depreciation Reserve. Report also the depreciation taken for the year for federal income tax purposes.

14	Consumer Meters 50	Misc. Equipment 10	Service Pipes 50
15	Consumer Meters Installed 30	Office Equipment 10	Shop Equipment 20
16	Fire Cistern 20	Pumping Plant Equipment 20,50	Store Equipment 10
17	Hydrants 50	Purification systems 20	Structure 50
18	Trans + Dist. Mains 50	Trans Equipment 5	CIAC 50
19	Federal Tax Depreciation for the year ended 12/31/11 = \$373,073.32		

NOTE:

**INCOME STATEMENT FOR THE YEAR**

Give the Income Account of the respondent for the year ended December 31, in accordance with the Uniform System of Accounts for Water Companies.

Line No.	Acct No.	ITEM (a)	Amount (b)	Comparison with Previous Year Increase, (Decrease) (c)
1		<b>OPERATING INCOME</b>	*****	*****
2	500	Operating Revenues (p.302)	\$2,971,966	\$52,803
3	600	Operating Expenses (pp. 302-303)	\$1,706,896	\$58,875
4		Net Operating Revenue	\$1,265,070	(\$6,072)
5	550	Uncollectible Operating Revenues	\$0	\$26
6	551	Taxes (p.303A)	\$642,577	(\$6,646)
7		Net Operating Income	\$622,493	\$548
8		<b>NON-OPERATING INCOME</b>	*****	*****
9	560	Merchandising and Jobbing Revenue	\$202,079	(\$20,052)
10	561	Rent from Appliances	\$0	\$0
11	562	Miscellaneous Rent Income	\$200	\$0
12	563	Interest and Dividend Income	\$8,952	(\$2,518)
13	564	Inc. from Sink. And Other Res. Funds	\$0	\$0
14	565	Amortization of Premium on Bonds (p.204)	\$0	\$0
15	566	Miscellaneous Non-operating Income	\$2,777	(\$1,007)
16		Total Non-operating Income	\$214,008	(\$23,577)
17		<b>GROSS INCOME</b>	\$836,501	(\$23,029)
18		<b>DEDUCTIONS FROM GROSS INCOME</b>	*****	*****
19	575	Miscellaneous Rents	\$0	\$0
20	576	Interest on Bonds and Coupon Notes	\$0	\$0
21	577	Miscellaneous Interest Deductions	\$173,667	(\$59,764)
22	578	Amortization of Discount (p.203)	\$0	\$0
23	579	Miscellaneous Deductions from Income	\$0	\$0
24		Total Deductions from Gross Income	\$173,667	(\$59,764)
25		Income Balance transferred to Profit and Loss	\$662,834	\$36,735

**PROFIT AND LOSS STATEMENT**

Show hereunder the items of the Profit and Loss Account of the respondent, classified in accordance with the Uniform System of Accounts for Water Companies.

Acct No.	ITEM (a)	Debits (b)	Credits (c)
	<b>CREDITS</b>	*****	*****
27	401	Credit Balance at Beginning of Fiscal Period (p.201)	\$6,612,217
28	402	Credit Balance transferred from Income Acct (p.301)	\$662,834
29	403	Miscellaneous Credits, (note)	
30		<b>DEBITS</b>	*****
31	411	Debit Balance at Beginning of Fiscal Period (p.201)	
32	412	Debit Balance transferred from Income Acct (p.301)	
33	413	Surplus applied to Sinking Fund and Other Reserves	
34	414	Dividend Appropriations of Surplus (p.302)	\$24,000
35	415	Appropriations of Surplus for Depreciation (p.204)	
36	416	Disc't on Bonds Exting'd through Surplus (p.203)	
37	417	Other Deductions from Surplus, (note)	
38	418	Appropriations of Surplus for Construction	
39		Balance carried Forward to Balance Sheet	\$7,251,051
	<b>TOTALS</b>		

(Note) Explain below amounts entered as Other Deductions from Surplus or Miscellaneous Credits:

\*In case the Merchandising and Jobbing business shows a loss, the amount should appear in red.

State the operating revenues of the respondent for the year ended December 31, classified in accordance with the Uniform System of Accounts.

Line No	Account Number	Class of Water Operating Revenue (a)	Amount of Revenue for Year (b)	Comparison with Revenue of Previous Year (Increase, Decrease) (c)
1		REVENUES FROM SALE OF WATER	\$*****	\$*****
2	501	Metered Sales to General Consumers	1,061,108	7,196
3	502	Flat-rate Sales to General Consumers	457,249	3,385
4	503	Sales to Other Water Companies	787,444	28,805
5	504	Municipal Hydrants	660,773	14,233
6	505	Miscellaneous Municipal Revenues	-	-
7		Total Revenues from Water Operations	2,966,573	53,620
8		MISCELLANEOUS REVENUES	\$*****	\$*****
9	506	Rent from Property used in Operation	-	-
10	507	Miscellaneous Operating Revenues	5,393	(817)
11		Total Revenues from Miscellaneous Operation	5,393	(817)
12		Total Operating Revenues	2,971,966	52,803

**DIVIDENDS DECLARED DURING THE YEAR**  
 Give particulars of dividends on each class of stock during the year, and charged to Profit and Loss. This schedule shall include only dividends that have been declared by the Board of Directors during the fiscal year.

Line No.	Name of Security of which Dividend was declared (a)	Rate per Cent		Amount of Capital Stock on which Dividend was declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
13	Common Stock				24,000		
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24				Total	24,000		

## Annual report of Whitinsville Water Company

Year ended December 31, 2013

OPERATING EXPENSES				
(For companies having average operating revenues of more than \$15,000.)				
State the operating expenses of the respondent for the year ended December 31, classifying them in accordance with the Uniform System of Accounts.				
Line No.	Acct. No.	NAME OF OPERATING EXPENSE ACCOUNT (a)	Amount of Operating Expenses for Year (b)	Comparison with Previous Year (Increase in Black, Decrease in Red) (c)
1		SOURCE OF WATER SUPPLY EXPENSES	*****	*****
2	601-1	Maintenance of Water Supply Buildings and Fixtures	1,261	(2003)
3	601-2	Maintenance of Surface Source of Supply Facilities	5,517	(18634)
4	601-3	Maintenance of Ground Source of Water Supply	7,795	7648
5		Total Source of Water Supply Expenses	14,572	(12989)
6	602	Water Purchased for Resale		
7		PUMPING EXPENSES	*****	*****
8	603-1	Pumping Labor	31,346	(3258)
9	603-2	Boiler Fuel	0	0
10	603-3	Water for Steam	0	0
11	603-4	Electric Power Purchased	108,212	20824
12	603-5	Miscellaneous Pumping Station Supplies and Expenses	14,780	2590
13	604-1	Maintenance of Power Pumping Buildings and Fixtures	6,005	(1930)
14	604-2	Maintenance of Pumping Equipment	13,380	2540
15	604-3	Maintenance of Miscellaneous Pumping Plant Equipment	104	92
16		Total Pumping Expenses	173,828	20857
17		PURIFICATION EXPENSES	*****	*****
18	605-1	Purification Labor	14,171	8160
19	605-2	Purification Supplies and Expenses	95,986	11350
20	606-1	Maintenance of Purification Buildings and Fixtures	0	0
21	606-2	Maintenance of Purification Equipment	0	0
22		Total Purification Expenses	110,157	19510
23		TRANSMISSION AND DISTRIBUTION EXPENSES	*****	*****
24	607	Inspecting Customers' Installations	64	(102.17)
25	608	Miscellaneous Trans. and Dist. Supplies and Expenses	10	(101)
26	609-1	Maintenance of Trans and Dist Buildings and Fixtures	416	389
27	609-2	Maintenance of Trans. And Dist. Mains	26,934	5428
28	609-3	Maintenance of Storage, Reservoirs, Tanks and Standpipes	10,013	9990
29	609-4	Maintenance of Services	2,883	(240)
30	609-5	Maintenance of Meters	5,793	102
31	609-6	Maintenance of Hydrants	9,665	5527
32	609-7	Cross Connection	2,462	(815)
33		Total Trans. And Dist. Expenses	58,239	20177
34		GENERAL AND MISCELLANEOUS EXPENSES	*****	*****
35	610-1	Salaries of General Officers and Clerks	391,682	(106245)
36	610-2	General Office Supplies and Expenses	56,117	(1084)
37	610-3	Law Expense -- General	144,442	76852
38	610-4	Insurance	195,111	1125
39	610-5	Accidents and Damages	0	0
40	610-6	Store Expenses	19,425	2635
41	610-7	Transportation Expenses	36,792	(3554)
42	610-8	Inventory Adjustments	-1,154	(1470)
43	610-9	Maintenance of General Structures	64,147	15711
44	610-10	Depreciation	419,140	27843
45	610-11	Miscellaneous General Expenses	24,397	(495)
46		Total General and Miscellaneous Expenses	1,350,100	11319
47		GRAND TOTAL OPERATING EXPENSES	1,706,896	58875

Annual report of .....Whitinsville Water Company.....Year ended December 31, 2013

**Operating Expenses**

(For companies having average operating revenues not exceeding \$15,000.00)

State the operating expenses of the respondent for the year ended December 31, classifying them in accordance with the Uniform System of Accounts.

Line No.	Account No.	Name of Operating Expense Account (a)	Amount of Operating Expenses for Year (b)	Comparison with Previous Year (Increase in Black, Decrease in Red) (c)
25	601	Maint. Of Source of Water Supply		
26	602	Water Purchased for Resale		
27	603	Pumping Labor		
28	604	Maint. of Pumping Plant		
29	605	Purification Labor, Supplies & Expenses		
30	606	Maint. of Purification Buildings and Equipment		
31	607	Inspecting Customers' Installations		
32	608	Misc. Trans. And Dist. Supplies and Expenses		
33	609	Maint. of Trans. And Dist. System		
34	610-10	Depreciation		
35	610-1-11	General and Miscellaneous Expenses		
36				
37		<b>TOTAL OPERATING EXPENSES</b>		

**TAXES**

Kind of Tax	Federal	State	Municipal	Total
48. RE Taxes Northbridge			64,325	64,325
49. Personal Prop Northbridge			24,763	24,763
50. RE Taxes Sutton			78,188	78,188
51. Pers Prop Sutton			11,727	11,727
52. Payroll Taxes	45,489	5,371		50,859
53. State Income Taxes		69,929		69,929
54. Federal Income Taxes	341,500			341,500
55. Mass Sales Tax-Collected		(1,817)		(1,817)
56. Mass Sales Tax-Purchased		3,103		3,103
57. Totals	386,989	76,586	179,003	642,577

1. Land owned by the Company		REAL ESTATE INFORMATION	
Location		Use	
A. Hill St., Whitinsville		Booster Pump Station	
B. Main St., Whitinsville		Well Field – Pump Station	
C. Carr St., Whitinsville		Well Field – Pump Station	
D. Mendon Road, Sutton		Well Field-Treatment Plant.P.S. Res. 4, 5, 6, 7 & WS	
E. Main St., Whitinsville		Future Water Supply	
F. Lake St., Whitinsville		Office – Storage – Garage – Workshop	
G. Prentice Rd. & Carr St., Whitinsville		Future Water Supply – Watershed	
H. Prentice Rd., Sutton		Watershed	
I. Carpenter Reservoir, Whitinsville		Watershed	
J. Fish Pond, Whitinsville		Watershed	
K. Meadow Pond, Whitinsville		Watershed	
L. Gravel Pack Well Rd., Whitinsville		Watershed	
M. Carpenter Reservoir, Whitinsville		Watershed	
N. Meadow Pond, Whitinsville		Watershed	
O.			
P.			
Area	When Bought	Cost	
A. .06 Acres	2-Jan-54	\$11.00	
B. 6.72 Acres	2-Jan-54	\$240.00	
C. 6.13 Acres	2-Jan-54	\$4,245.00	
D. 1,007.75 Acres	2-Jan-54	\$5,100.00	
E. 4.90 Acres	31-Dec-58	\$600.00	
F. 1.43 Acres	31-Dec-58	\$1,300.00	
G. 28.85 Acres	31-Dec-58	\$3,187.00	
H. 7.00 Acres	31-Dec-58	\$800.00	
I. 116.10 Acres	29-Oct-62		
J. 1.30 Acres	29-Oct-62	\$10,000.00	
K. 183.10 Acres	29-Oct-62		
L. 4.25 Acres	9-Jul-65	\$1,500.00	
M. 188.61 Acres	10-Dec-65	\$1,974.00	
N. 16.74 Acres	Aug-03	\$238,000.00	
O. .35 Acres	7-May-12	\$12,500.00	
P.			
2. Buildings Owned by Company			
A. Hill St., Whitinsville		Pump Station	
B. Main St., Whitinsville		Pump Station	
C. Carr St., Whitinsville		Pump Station	
D. Mendon Rd., Sutton		Pump Station	
E. Mendon Rd., Sutton		Telemeter Shelter	
F. Mendon Rd. Sutton		Water Treatment Plant	
G. Lake St., Whitinsville		Office – Storage – Workshop - Garage	
H. Carr St. Whitinsville		Water Treatment Plant	
Size	Material	When Built	Cost
A. 20x24	Wis Wdn RF	1936	\$2,700.00
B. 18x30	Wis Conc RF	1950	\$20,670.00
C. 20x27	Wis Conc RF	1922	\$1,950.00
D. 22x34	Wis Wdn RF	1919	\$1,900.00
E. 7x7	Conc Fdn	1951	\$912.00
F. 3x65	Steel RF	2009	\$4,419,754.00
G. 5x31	Firs 3R Wis.	1958 (Purch)	\$26,200.00
H. 40x41	Steel RF	2013	\$113,000.00

\* By cost is meant the original cost of Installation, not the Book Value.

**SUPPLY INFORMATION**

Give a full and complete description of the source or sources from which water is obtained. State whether these sources are owned or leased by the Company. If they are leased, quote the terms of the leases. Give the date of the latest opinion of the Department of Public Health regarding each of these sources of supply.

Water is delivered and pressure maintained by gravity feed from distribution reservoirs. Three electronic-driven pump stations pump directly into the distribution systems. Electronic-driven booster pump station raises water to another distribution standpipe.

2. Watersheds owned by the Company.

Location	Area	When Bought	Cost*
A. See previous page			
B.			
C.			
D.			

Remarks:

All land owned by the WWC is within the watershed with the exception of the office.

3. Give a full and complete description of any water supply rights that are owned by the Company and state when they were bought and what was paid for them.

\*By cost is meant the original cost of Installation, not the Book Value.



## SUPPLY INFORMATION – Continued

## 4. Wells

Location	Inside Dimensions	Depth Below High Water	Covered or Uncovered	When Built	Cost*
A. Whitin	NA			approx 1920	
B. Sutton	NA			approx 1904	
C. GP Well	8 inches			1949	
D.					
E.					
F.					

5. Give a full and complete description of the wells

6. Reservoirs. The WWC has no reservoirs for which we directly treat water. We do own following reservoirs.

Location	Area at Surface When Full	Full Capacity in Gallons	When Built	Cost*
A. #6 - Sutton	16 acres	40 MG	1907	\$6,710.00
B #5 - Sutton	30 acres	119 MG	1910	\$30,910.00
C. #4 - Sutton	12 acres	60 MG	1901 / 1965	\$42,100.00
D. Carpenter	80 acres	317 MG	1827	
E. Meadow Pond	185 acres	372 MG	1961	
F.				

7. Describe the reservoirs, stating to what extent they are artificial; to what extent their bottoms were cleaned before being put into service; to what extent their slopes and bottoms are paved; what provisions have been made for raising the water level and increasing the capacity; and give the character of construction of any dams. Reservoirs #4, 5, & 6 were formed artificially by constructing three dams across the Cook Allen Brook. The dams are of earth construction having concrete cores with sheathing driven below core. Each dam has a spillway and regulating gates. Reservoir #4 was stripped. The other two only had the vegetation cut. The heights of the dams are 25', 30', and 14' respectively. (#4 was breached during the August, 1955 flood and was re-constructed in 1965.

\*By cost is meant the original cost on Installation, not the Book Value.

### Pumping Information

1. Give a general description of the method employed for delivering the water to the consumers, stating whether gravity is utilized or not; whether the Company owns a pumping station or not; and giving all other pertinent information.
2. BOILERS This schedule not presently used
3. CHIMNEYS This schedule not presently used
4. PUMPING ENGINES, STEAM-ACTUATED This schedule not presently used

5. PUMPS, DRIVEN BY CONNECTED POWER

Location	Type	Name of Builder	When Installed		Cost*	
A. Sutton Pump Station	Centr	Fairbanks	2009	\$	40,000.00	
B. Sutton Pump Station	Centr	Fairbanks	2009	\$	40,000.00	
C. Whitin Station	Centr	Aurora	1997	\$	6,000.00	
D. Whitin Station	Centr	Warren St.	1953	\$	2,136.00	
E. Gravel Pack Well P.S.	Sub	Goulds	2002	\$	2,585.00	
F. Booster Pump Station	Centr	ITT	1990	\$	7,000.00	
G. Booster Pump Station	Centr	ITT	1990	\$	7,000.00	
H.LHW Sutton Treatment Pl	VT	Fairbanks	2009	\$	40,000.00	
I.LHW Sutton Treatment Pla	VT	Fairbanks	2009	\$	40,000.00	
J. Whitin Treatment Plant	VT	Goulds	2013	\$	5,000.00	
Number of cys.	Single or double acting	Rated strokes per minute	Length of stroke	Diam of Pistons or Plungers	How Driven	Displacement per 24 Hours
A.						
B.						
C.						
D.						
E.						
F.						
G.						

\*By cost is meant the original cost of Installation, not the Book Value.

**PUMPING INFORMATION – Continued**

6. Gas producers

This schedule not presently used

7. Internal combustion engines

Location	Name of Builder	When Installed	Type of Drive	Cost*
A.				
B.				
C.				

For Gas, Gasoline or Oil	Number of Cyls.	Single or Double Acting	Dimensions of Cylinders		2 or 4 Stroke Cycle	Rated H.P.
			Diameter	Stroke		
A.						
B.						

8. ELECTRIC MOTORS, INCLUDING COST OF WIRING SWITCHES, ETC.

Location	Name of Builder	When Installed	Cost*
A. Sutton Pump Station	U.S. Motor	2009	40,000.00
B. Sutton Pump Station	U.S. Motor	2009	40,000.00
C. Whitin Pump Station	WEG	2010	17,395.00
D. Whitin Pump Station	Lincoln Guard	1978	332.00
E. Gravel Pack Well Pump	Franklin Motor	2002	6,000.00
F. Booster Pump Station	U.S. Motor	1990	3,422.70
G. Booster Pump Station	U.S. Motor	1990	3,422.70
H. LHW Sutton Treatment Plant	U.S. Motor	2009	40,000.00
I. LHW Sutton Treatment Plant	U.S. Motor	2009	40,000.00
J. Whitin Treatment Plant	Baldor/Reliance Ind. Motor	2013	5,000.00

A.C. or D.C. If A.C. give phase	Volts	Type of Drive	Rated H.P.
A. A/C 3 phase	460	VFD	50
B. A/C 3 phase	460	VFD	30
C. A/C 3 phase	460	VFD	100
D. A/C 3 phase	460/3750	Direct	100
E. A/C 3 phase	460/3450	Direct	30
F. A/C 3 phase	460/1800	Direct	40
G. A/C 3 phase	460/1800	Direct	40
H. A/C 3 phase	460	VFD	75
I. A/C 3 phase	460	VFD	75
J. A/C 3 phase	200/400	Direct	15

\*By cost is meant the original cost of Installation, not the Book Value.

**PUMPING INFORMATION – Continued**

9. WATER WHEELS AND TURBINES

Location	Name of Builder	When Installed	Cost*		
A.					
B.					
C.					
D.					

Type of Machine	Diam of Runner	Working Head	Speed	Type of drive	Rated H.P.
A.					
B.					
C.					
D.					

Total Horse Power:

10. Give a full and complete description of any water power rights that are owned by the Company, and say when they were bought and what was paid for them:

Next page is 407

\*By cost is meant the original cost of Installation, not the Book Value.

### PUMPING INFORMATION – Continued

## 11. Station log

Year and Month	Kwhrs Used	Pounds of Coal Burned	Gallons of Water Pumped *	Hours of Pumping	Average Total Static Head	Average Total Dynamic Head
January-13	49,098		33,132,457			
February-13	49,105		28,775,307			
March-13	52,029		32,171,450			
April-13	48,765		35,180,589			
May-13	67,605		50,342,145			
June-13	61,232		43,876,987			
July-13	75,531		55,157,124			
August-13	71,967		41,663,490			
September-13	62,655		45,354,515			
October-13	55,407		39,115,911			
November-13	52,107		33,764,890			
December-13	60,532		35,124,548			
Totals	706,033		473,659,413			

12. Based upon the displacement of \_\_\_\_\_ gallons per revolution with \_\_\_\_\_ per cent allowance for slip \_\_\_\_\_

13. Average gallons pumped per day \_\_\_\_\_ 1,042,763 \_\_\_\_\_

14. Maximum gallons pumped in a day \_\_\_\_\_ 1,669,876 \_\_\_\_\_

15. Date of same \_\_\_\_\_ 5/7/2013 \_\_\_\_\_

16. Range of pressure in main \_\_\_\_\_ 40 \_\_\_\_\_ lbs. to \_\_\_\_\_ 135 \_\_\_\_\_ lbs.

17. Average pressure in mains \_\_\_\_\_ 100 \_\_\_\_\_ lbs. per sq. in.

\* - Includes the booster station for the high service area

\*\* - Includes water production only

**PUMPING INFORMATION – Concluded**

18. Kind of coal \_\_\_\_\_

19. Average price per net ton, delivered \_\_\_\_\_

20. Average price of wood per cord, delivered \_\_\_\_\_

21. Average price of gas per M. cubic feet \_\_\_\_\_

22. Average price of gasoline per gallon, delivered \_\_\_\_\_

23. Average price of fuel oil per gallon, delivered \_\_\_\_\_

24. Average price of electric power per Kw hr. .15

25. Wood consumed during the year \_\_\_\_\_ Cords \_\_\_\_\_

26. Gas consumed during the year \_\_\_\_\_ M. Cubic Feet \_\_\_\_\_

27. Gasoline consumed during the year \_\_\_\_\_ Gals \_\_\_\_\_

28. Fuel oil consumed during the year \_\_\_\_\_ Gals \_\_\_\_\_

29. Electric Power used during the year 706,033 K.W. Hrs

DISTRIBUTION INFORMATION

1. Mains

Nominal Diameter, Inches	Kind of Pipe *	LENGHTS IN FEET					
		In Use at Beginning of Year	Taken Up Since	Abandoned But Not Taken Up	Laid Since	In Use at Close of Year	
<b>TRANSMISSION SYSTEM:</b>							
24	Cast Iron	1,410				1,410	
16	Transite	2,900				2,900	
16	Cast/Ductile Iron	10,472				10,472	
14	Cast/Ductile Iron	8,960				8,960	
12	Cast/Ductile Iron	40,307				40,307	
10	Cast/Ductile Iron	34,797				34,797	
8	Cast/Ductile Iron	69,377				69,377	
6	Cast/Ductile Iron	30,277				30,277	
4	Cast/Ductile Iron	10,436				10,436	
16	HDPE	3,000				3,000	
10	HDPE	1,800				1,800	
6	HDPE	400				400	
2-1/2	Blk Wrt Iron	252				252	
2	Wrt Iron Ex-Heavy	502				502	
2	Copper Type K	14				14	
1-1/2	Wrt Iron Ex-Heavy	465				465	
1-1/2	Copper Type K	214				214	
12	HDPE	1,000				1,000	
1-1/4	Copper Type K	100				100	
1	Copper Type K	61				61	
3/4	Copper Type K	44				44	
<b>TOTALS</b>		<b>216,788</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,788</b>	
2. Cost of repairs per mile of pipe, including valves							\$0.00
3. Number of leaks in mains, during the year							0
4. Number of leaks per mile							
5. Length of mains less than 4 inches in diameter							~ 3000 ft
							miles

\*If laid on surface of ground, mark S





DISTRIBUTION INFORMATION, Cont'd.

1. Mains

Nominal Diameter, Inches	Kind of Pipe	LENGTHS IN FEET					In Use at Close of Year
		In Use at Beginning of Year	Taken Up Since	Abandoned But Not Taken Up	Laid Since		
<b>DISTRIBUTION SYSTEMS, Con't:</b>							
<b>TOTALS</b>		0	0	0	0	0	0

2. Cost of repairs per mile of pipe, including valves \_\_\_\_\_

3. Number of leaks in mains, during the year \_\_\_\_\_

4. Number of leaks per mile \_\_\_\_\_

5. Length of mains less than 4 inches in diameter \_\_\_\_\_ miles

\*If laid on surface of ground, mark S

**DISTRIBUTION INFORMATION – Continued**

6. Water towers or stand pipes

Location	Area	Land When Bought	Cost*
A. Mendon Rd., Sutton			
B. Hill St., Northbridge			
C.			
D.			
Inside Diameter	Capacity in Gallons	When Built	Cost*
A. 111'x111'x16'	1,500,000	1920	\$ 94,820.00
B. 40' diameter x 90' Height	850,000	2002	\$ 625,000.00
C.			
D.			
<b>TOTAL</b>			<b>\$ 719,820.00</b>

7. Services

Nominal Diameter Inches	Kind of Pipe	Number Installed and in Use at Beginning of Year	Taken Up Since	Laid Since	Installed and in Use at Close of Year
12	Cast Iron	1			1
10	Cast Iron	7			7
8	Cast Iron	24	1	1	24
6	Cast Iron	44			44
4	Cast Iron	12			12
3	Cast Iron	1	1	1	1
1.5-2.5	Iron Pipe	46		1	47
1.25-.75	Iron Pipe, Plastic or Copper	2164			2164
<b>TOTALS</b>		<b>2299</b>	<b>2</b>	<b>3</b>	<b>2300</b>

8. Average length of service pipe 25 feet \_\_\_\_\_
9. Average cost of service laid during the year, \$ \_\_\_\_\_ Paid for by developer \_\_\_\_\_
10. Percentage of services that are metered 100 \_\_\_\_\_
11. Percentage of income that is metered 75 \_\_\_\_\_
12. Leaks I service during the year 0 \_\_\_\_\_
13. Are services pipes paid for by consumers, in whole or in part and to what extent? Main to curb water company - curb to house - customer

\*By cost is meant the original cost of Construction, not the Book Value



**DISTRIBUTION INFORMATION – Continued**

## 9. Hydrants, Public

Nominal Diameter Inches	Hose Outlets	Number in Use at Beginning of Year	Removed Since	Installed Since	Number in Use at Close of Year
4x5-6	2 ½ + 4 ½	0			0
4 ½ x5-6	"	18	3		15
5x5-6	"	85	8		77
5 ¼ x 5 ½ -6	"	235	1	3	237
4x5-6	"	0 (S)			0
4 ½ x 5-6	"	1 (S)			1
5x5-6	"	2 (S)			2
5 ¼ x 5-6	"	35 (S)		8	43
TOTALS		376	12	11	375

10. Were all of the above hydrants purchased and installed at the expense of the Company?  
No

11. If not, under what arrangements were they purchased and installed? New developments often install hydrants & transfer ownership to the Whitinsville Water Company

## 12. Hydrants, Private

Nominal Diameter Inches	Hose Outlets	Number in Use at Beginning of Year	Removed Since	Installed Since	Number in Use at Close of Year
4 x 5	2 ½ x 4 ½	Shop@Whi 1			1
4 ½ x4-6	"	WWC 1			1
"	"	Shop@Whi 3			3
"	"	Cottonmill 3			3
5 x 5-6	"	Shop@Whi 2			2
5 ¼ x 5-6	"	Christian Sch 3			3
"	"	Shop@Whi 11			11
"	"	Sutton Sewer 1			1
"	"	Carquest 2			2
"	"	Ross Trucking 1			1
"	"	Schwan Foods 1			1
"	"	Champion Container 1			1
"	"	Walmart 8			8
"	"	National Grid 6			6
"	"	NEDT 1			1
6 x 5-6	"	Shop@Whi 2			2
TOTALS		47	0	0	47

13. Were the above hydrants purchased and installed at the expense of the Company?

14. If not, under what arrangements were they purchased and installed? Installed at the expense of

**DISTRIBUTION INFORMATION – Continued**

## 21. Meters owned by Company \*

Size Inches	Number at Beginning of Year		Bought Since	Condemned Since and Removed	Number at Close of Year	
	In Use	On Hand			In Use	On Hand
5/8"	2090	23	104	108	2108	1
3/4"	91	5	6	6	91	5
1"	20	1	9	4	22	4
1 1/4"	0				0	
1 1/2"	16			1	15	
2"	14			1	13	
3"	0				0	
6"	2				2	
10"	2				2	
	0				0	
	0				0	
<b>TOTALS</b>	<b>2235</b>	<b>29</b>	<b>119</b>	<b>120</b>	<b>2253</b>	<b>10</b>

10. Has the plant been debited with the first cost of installing the meters in use at close of year, above stated? Yes

11. If so, was the cost the *actual* cost or some assumed or average cost? Actual.

12. Are any of these meters paid for by consumers, and to what extent? No.

\*This tabulation should include only those meters that are for use in measuring the supply to consumers.

**Distribution Information - Continued**

25. Meters owned by Company, as of December 31, 2013 (In Service)

Maker	Type	Size												TOTALS				
		12"	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	10"	1 1/4"	2 1/2"					
Badger						3			4									8
Hersey			1												1			1
Sensus			2106	91	22	11	4							1				2236
Rockwell			1															1
Venturi														1				1
Metron						1	5											6
																		0
																		0
																		0
																		0
																		0
																		0
																		0
																		0
																		0
																		0
																		0
																		0
																		0
																		0
																		0
TOTALS		0	2108	91	22	15	13	0	0	0	2	2	0	0	0	0	0	2253



**Consumption Information**

- 1. Estimate total population of territory covered by franchise 7,853
- 2. Estimated population reached by the distributing system 15,707
- 3. Estimated population actually supplied 14,322
- 4. Total consumption during the year gals. 381 MG
- 5. Average daily consumption gals. 1.04 MG
- 6. Day on which the greatest amount was pumped May 7th
- 7. Gallons pumped on above day 1.66 MG
- 8. Week during which greatest amount was pumped May 5th - May 11th
- 9. Gallons pumped during above week 9.69 MG
- 10. Gallons per day per service 492\*
- 11. Consumption metered 100%
- 12. Consumption metered \_\_\_\_\_ percent of total consumption \_\_\_\_\_

**13. CUSTOMERS**

Number being Supplied at Beginning of Year	Disconnected Since	Connected Since	Number being Supplied at Close of Year
2218		35	2253
2218		35	2253
Name of City, Town or District		Number of Customers as of December 31, 2013	
Whitinsville Water Company		2253	

\* Does not include wholesale customers



**Consumption Information – Concluded**

Attach to the Return a printed copy of all schedules of rates and of the rules and regulations

14. Rates in Effect July 1, 2011

By meter See M.D.P.U. NO.22 & NO.23 \_\_\_\_\_

Per faucet, per year \_\_\_\_\_

Per hose connection, per year \_\_\_\_\_

Per bath tub, per year \_\_\_\_\_

Per shower bath, per year \_\_\_\_\_

Per foot tub, per year \_\_\_\_\_

Per wash tub, per year \_\_\_\_\_

Per urinal, per year \_\_\_\_\_

Per water closet, per year \_\_\_\_\_

Per sink, per year \_\_\_\_\_

Per bowl, per year \_\_\_\_\_

Per private hydrant, per year \_\_\_\_\_

For sprinkler systems \_\_\_\_\_

For water motors \_\_\_\_\_

Per drinking fountain, per year \_\_\_\_\_

Per public hydrant, per year \_\_\_\_\_

Minimum charge \_\_\_\_\_

Give any contact rates that are in force and state what discounts are allowed for prompt payment and what fines are charged for delayed Payment

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Are payments required in advance? \_\_\_\_\_

When are meters read and bills rendered? \_\_\_\_\_

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*[Handwritten signature]*  
*[Handwritten signature]*

..... President

..... Treasurer

*[Handwritten signature]*

..... Directors

*[Handwritten signature]*  
*[Handwritten signature]*

SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

..... ss. ....

..... 20 .....

Then personally appeared .....

and severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.

..... Notary Public or  
..... Justice of the Peace.

# EXTRACTS FROM THE GENERAL LAWS

## TERCENTENARY EDITION

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### CHAPTER 165

SECTION 1. In sections one to eleven, inclusive, the following words shall have the following meanings:--

"Corporation" or "company", every person, partnership, association or corporation, other than a municipal corporation, and other than a landlord supplying his tenant, engaged in the distribution and sale of water in the commonwealth through its pipes or mains.

"Department," the department of public utilities.

SECTION 2. Chapter one hundred and fifty-eight and sections ten, eleven, twelve, thirteen, fourteen, sixteen, seventeen, eighteen, nineteen, twenty-one, seventy-eight, seventy-nine, eighty, eighty-one, eighty-two, eighty-three, eighty-four, ninety-two, ninety-three, ninety-four, ninety-six, ninety-eight, ninety-nine, one hundred and one, one hundred and twenty and one hundred and twenty-one of chapter one hundred and sixty-four shall include and apply to all such corporation and companies.

SECTION 4. The department shall have general supervision of all corporations and companies subject to this chapter, and shall make all necessary examinations and inquiries and keep itself informed as to the compliance by all such corporations and companies with the law.

SECTION 7. The department shall make an annual report of all its doings under this chapter, together with such suggestions as to the condition of affairs or conduct of the corporations and companies as may be appropriated and with such abstracts of the returns required by section two as it deems expedient.

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### CHAPTER 164

SECTION 81. Gas and electric companies or persons engaged in the manufacture and sale or distribution of gas or electricity shall keep their books and accounts in a form to be prescribed by the department, and the accounts shall be closed annually, so that a balance sheet can be taken therefrom. Manufacturing companies in which the manufacture of gas or electricity is a minor portion of their business shall be required to keep accounts of the expenses and income of their gas or electric business only.

SECTION 83. Gas and electric companies and manufacturing companies and persons engaged in the manufacture and sale or distribution and sale of gas or electricity shall annually, on or before such date as the department fixes, make to the department, in a form prescribed by it, a return for the year ending on such date as the department may from time to time require, signed and sworn to by the president or vice-president, and treasurer or assistant treasurer, and a majority of the directors, of the amount of their authorized capital, their indebtedness and financial condition, on the said date, their income and expenses during the preceding year, their dividends paid and declared, a list of the names of all their salaried officers and the amount of the salary paid to each, and the balance sheet of their accounts as of said date. Such companies and persons shall at all times, upon request, furnish any information required by the department or its duly authorized employees relative to their condition, management and operation, and shall comply with all lawful orders of the department; but manufacturing companies in which the manufacture and sale of gas or electricity is a minor portion of their business shall be required to include in their annual returns the income and expenses and other data relative to their gas and electric business only.

SECTION 84. Each such gas or electric company or manufacturing company or person neglecting to make the annual return required by the preceding section shall, for the first fifteen days or portion thereof during which such neglect continues, forfeit five dollars a day; for the second fifteen days or any portion thereof, ten dollars a day; and for each day thereafter not more than fifteen dollars a day. If any such company or person unreasonably refuses or neglects to make such return, it or he shall, in addition thereto, forfeit not more than five hundred dollars. If a return is defective or appears to be erroneous, the department shall notify the company or person to amend it within fifteen days. A Company or person neglecting to amend said return within the time specified in the notice, when notified to do so, shall forfeit fifteen dollars for each day during which such neglect continues. All forfeitures incurred under this section may be recovered by an information in equity brought in the supreme judicial court by the attorney general, at the relation of the department, and when so recovered shall be paid to the commonwealth.

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### CHAPTER 268

#### PENALTY FOR FALSE REPORTS

SECTION 6. Except as provided in sections forty-eight and forty-nine of chapter one hundred and fifty-five, whoever shall willfully make false report to the department of public utilities, the department of public works, the department of banking and insurance, or the commissioner of corporations and taxation, or who, before any such department or commissioner, shall testify or affirm falsely to any material fact in any matter wherein an oath or affirmation is required or authorized, or who shall make any false entry or memorandum upon any book, report, paper or statement of any company making report to any of the said departments or said commissioner, with intent to deceive the department or commissioner, or any agent appointed to examine the affairs of any such company, or to deceive the stockholders or any officer of any such company, or to injure or defraud any such company, and any person who with like intent aids or abets another in any violation of this section shall be punished by a fine of not more than one thousand dollars or by imprisonment for not more than one year, or both.